## AMENDMENTS TO THE CLAIMS

The following listing of claims will replace all prior versions and listings of claims in the application.

### LISTING OF CLAIMS

1. (Currently Amended) A method for starting an internal combustion engine comprising a plurality of cylinders, each cylinder having at least one inlet valve and one exhaust valve, the method comprising the steps of:

providing spark to each of the cylinders during a power stroke;

opening an inlet valve of each of the ~~a first~~ cylinders during the ~~undergoing a~~ power stroke ~~during a first stroke~~; and

opening an exhaust valve of each of the ~~a second~~ cylinders during ~~undergoing~~ a compression stroke ~~during the first stroke; and opening an exhaust valve of the first cylinder during a second stroke~~.

2. (Original) The method of claim 1 wherein the step of opening an inlet valve comprises the step of opening an inlet valve independently of engine timing.

3. (Currently Amended) The method of claim 1 further comprising the step of inhibiting fueling of ~~the first~~ each of the cylinders ~~cylinder~~ when the inlet valve is opened.

4. (Cancelled)

5. (Cancelled)

6. (Currently Amended) The method of claim 1[[4]] wherein the steps of opening an inlet valve and opening an exhaust valve are independent of engine timing.

7. (Original) The method of claim 6 wherein the steps of opening an inlet valve and opening an exhaust valve comprise the steps of opening an inlet valve and opening an exhaust valve electro-hydraulically or electromechanically.

8. (Original) The method of claim 6 wherein the steps of opening an inlet valve and opening an exhaust valve comprise the steps of opening an inlet valve and opening an exhaust valve in response to an engine management system.

9. (Currently Amended) The method of claim 8 further comprising the step of inhibiting fueling of any cylinder undergoing a ~~wasted~~ power stroke in response to the engine management system.

10. (Currently Amended) A method for starting an internal combustion engine having a plurality of cylinders, each of the cylinders having an inlet valve and an exhaust valve, the method comprising the steps of:

providing spark to the cylinders during a power stroke;

opening an inlet valve of the ~~any~~ cylinders during ~~undergoing~~ a power or intake stroke; and

opening an exhaust valve of the ~~any~~ cylinders undergoing a compression or exhaust stroke.

11. (Original) The method of claim 10 further comprising the step of inhibiting the injection of fuel during the step of opening an inlet valve.

12. (Original) The method of claim 10 wherein the steps of opening an inlet valve and opening an exhaust valve are continued until the internal combustion engine reaches a predetermined rotational speed.

13. (Original) The method of claim 12 further comprising the step of inhibiting the injection of fuel during the step of opening an inlet valve.

14. (Original) The method of claim 13 wherein the step of inhibiting is terminated when the internal combustion engine reaches the predetermined rotational speed.

15. (Original) The method of claim 14 further comprising the step of terminating the step of opening of an inlet valve of any cylinder undergoing a power stroke after fuel has been injected into the cylinder on an intake stroke.

16. (Original) The method of claim 15 further comprising the step of:

terminating the step of opening an exhaust valve of any cylinder undergoing an exhaust stroke after fuel has been injected into the cylinder on an intake stroke.

17. (New) An engine system comprising:

an internal combustion engine having a plurality of cylinders;

a spark plug associated with each of the plurality of cylinders and that generates a spark to each of the plurality of cylinders during a power stroke;

at least one inlet valve associated with each of the plurality of cylinders; and

an engine management system that opens at least one inlet valve of each cylinder of the plurality of cylinders performing a power stroke and opens at least one exhaust valve of each cylinder of the plurality of cylinders undergoing a compression stroke.

18. (New) The engine system of claim 17 wherein the engine management system further inhibits fuel delivery to the engine during opening of at least one inlet valve.